Previous references. 1892-3
~~191~~
(Sup. Rev)

File No. 24-91.

Serial Nos. 1 — 6

Later references.

26

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 6

Ledger ~~Part~~ B. for Sept/92

SUBJECT

Refund on account of Warlock on essence to Shimoga Brand Warehouse

from J. W. Smith, Esq., d 28-6-92.

States there the Excisemen has confirmed him there the consent of the question of Excise duty claimed by Parpania & Co. for the orders of Govt.

2. From the Excisemen No 1906-92 d 27-6-92.

Submits Correspondence relating to the above & States there he is not in favour of the said Claim

3. Do d 7-9-92. from the Asstt Commr Shimoga States there the Smith's letter No 6-8 submitted to the Govt from said Excise-

G. R. S. 58
GPB—4,000—4-7-11

To the Executive Engr. P.W. Sirsa
No. 1509-10 dt. 27-7-92

State that Govt accounts should be settled the contract rate of 2-1/2 being deducted & duly linked on the reminder

5. From the Executive Engr. No: 750-55 dt 30.7.92.

Solicits instructions as to whether the claim of the late award contractors to refund duty, is admissible.

6. 2.— " " The Comptroller. No. 3505-6 dated 2-9-92.

Sanctions the refund for Rs 11,134-12-3, being duty.

Issued

Superintendent

(General Serial No. 30.)

OFFICE OF THE DEWAN OF MYSORE
3707
28 JUN. 92

1892 2/92 114

From F. R. Smith Esqr
Bangalore (1)

SECTION S.R.
FILE No. 24-91
SERIAL No. 1

To

The Chief Secretary to the Dewan of Mysore.

Dated 28th June/92

Despatched

Received

Enclosures No.

General No.
No.

In reply to

SUBJECT.

Stating ~~that the~~ Excise Comr has informed him ~~that he~~ has sent up for orders the question of the Excess duty which C. Papana & Co contend has been charged to them on account of the Shimoga Bonded Warehouse & submitting a resumé of the whole matter.

References (to be entered only in the Dewan's Office).

(1)

To The Chief Secretary
to the Durbar of Mysore

Sir

I have the honor to state that the Excise Commissioner has informed me today that he has sent up to you for orders the question of the Excise duty which C Pappaemah & Co contend has been charged to them on account of the Shimoga Bonded warehouse and suggested that I should ask you to see me on the matter so that I might fully explain to you the grounds on which C. Pappaemah & Co base their claim

In order that you may clearly understand these grounds and as the subject is of such very great importance to C. Pappaemah & Co. I trust you will permit me to lay before you a short resumé of the whole matter connected with the Shimoga Bonded Warehouse.

When C. Pappaemah & Co obtained the Arrack Contract in April 1887 there were two Distilleries in the Mysore Province but the Durbar about a year after thought it advisable to close the one at Shimoga and supply the whole Province from the Bangalore Distillery. I therefore on the 15th of May 1888 wrote to the Special Assistant Commr Abkarry and Excise requesting permission to open Warehouses for Bonded warehouse at Shimoga Tarrigapattan and Chickballapoor and asking that an additional brokage of 2 1/2 per Cent

might be granted to us on account of drainage
en route to and blending at the warehouses
the sanctioning of these warehouses on the condition
of C. Pappaemah & Co paying for the fee
establishment at them and the additional
wastage of 2½ per cent in addition to the
ordinary one of 2 per cent was recommended
by the Special Asst Commr Abkary &
Excise in his letter No 341 dated 18th of
May 1888 to the Deputy Commissioner
Bangalore who at that time was in
charge of the Excise Department, the
Special Asst Commr Abkary and Excise
in para 6 of his letter says that the
additional wastage is allowed in
Madras and recommends its sanction
The Deputy Commissioner Bangalore
in his No 105 dated 11th May to the Chief
Secretary forwards the Special Asst Commr
Abkary and Excises letter and states he
has sanctioned the warehouse (Not Bonded
warehouse) at Shimoga and requests
Confirmation by Government.
The Secretary in his Proceedings No B
dated Camp Ootacamund 13th May 1888
having read the above mentioned letters
Sanctions the establishment of a
Distillery warehouse (Not Bonded warehouse)
at Shimoga subject to the payment
by the Contractors of the Rent thereof at
Rs 150 per month and in para 2 says
that the rate of wastage to be allowed on
account of liquor sent to the Shimoga
warehouse will be definitely settled after
an experience of three months
A period of three months then elapses

When the Dewan finally settled the matter in his Memorandum dated 8th August 1888 in which he says these four Warehouses (alluding to the Memoja and the other proposed warehouses) will be "bonded" and therefore Excise duty need not be levied on transport to them but must be levied on intimation of issues from them to Wholesale depots, and the Dewan proceeds to say that the Contractors will not be entitled to any additional allowance on account of wastage meaning we contend the 2½ per cent additional wastage which we asked for, and about which he had said just three months before in his Re B. dated 13th May 1888, he would pass orders upon after an experience of three months.

What appears to us to be the meaning of the last Memorandum of the Dewan dated 8th August 1888, is, that he refuses after the experience of 3 months to grant the additional wastage of 2½ per cent asked for in my letter of the 10th of May 1888, and recommended for sanction by the Special Asst Commr Abkarry & Excise in his letter of the same date & the Deputy Commissioner Bangalore and which additional wastage the Dewan in his proceedings Re B. dated 13th May 1888 said would be definitely settled in August, but that as a

kind of set off to the Contractors for not
granting this additional drawback be
order that these Warehouses which are
asked for should not be ordinary
Warehouses but should be Bonded
Warehouses and that duty should
not be charged on issues to them but
should be charged on intimation of
issues from them to Wholesale depots,

But this is exactly what has not been
done at the Shimoga Bonded Warehouse
We have not only been charged duty
on what spirit has been issued from
the Bonded Warehouse but have been
charged duty on spirit which never
was issued from it,

As an example we will suppose that
30 casks containing say 1500 gallons
of spirit were issued from the Shimoga
Bonded Warehouse in any one month, it
appears quite clear that the Dewan's
order was that we should only be charged
duty on 1500 gallons but we were not
only charged duty on the 1500 gallons
which was all that was issued from
the Bonded warehouse but on the addi-
tional number of gallons which it
was found necessary to fill up the casks
& their full capacity previous to their
being issued we were thus charged duty
on spirit which was never issued from
the Bonded Warehouse to Wholesale Depots
in direct opposition we contend to the order
of the Dewan

I have the honor to be
Sir
Your most Obdt Servt
F. W. Keeley Lieut

Bangalore
28.6.92

(General Serial No. 30.)

OFFICE OF THE DEWAN OF MYSORE
27 JUN. 92
635

SECTION S-R

FILE No. 24-91

SERIAL No. 2

189

From The Excise Commissioner in Mysore.

To

(2)

To Current Please put up Govt No 3331 dated 29/7/89 from the Excise Commissioner

823
28/6/92

Submitted to Govt
6.17-8-89
823

The Chief Secretary to the Dewan of Mysore.

Dated 25 June 1892.

Despatched 27

Received

Enclosures No. 5

General No. 1986

No. 92

~~In reply to~~

SUBJECT.

Submits for the orders of Government copy of correspondence relative to a claim of refund of duty amounting to Rupees 12.212 on wastage in the late Shimoga Bonded Warehouse, preferred by the late Arrack Contractors and states that he has declined to entertain the claim under the circumstances herein stated.

References (to be entered only in the Dewan's Office).

Key Bor.

Key Ent. & R. 27/

GR
28-6-92

No: 1986/92
(Excl: 5)

Office of the Excise Commissioner,
in Mysore, Bangalore,
Dated 25/27th June 1892.

5

2

From

The Excise Commissioner
in Mysore

To

The Chief Secretary
to the Dewan of Mysore.

Sir

In forwarding herewith copy of the
marginally noted correspondence for the
orders of Government I have the honor to
state that, as per Condition XIV of the Contract
Bond, Messrs C. Pajanuck and Co; late Arrack
Contractors were granted an allowance for
wastage at 2% on all liquor issued from
the Distillery for sale beyond the Municipal
limits of the City and Civil and Cantonment
Station of Bangalore.

1. Letter dated 27 May 1892 and its enclosure from Messrs C. Pajanuck Nos.

2. Docket No: 1708/143, dated 14 June 1892 to ditto.

3. Letter dated 23rd June 1892 from ditto

2. Finding it difficult, before the open-
-ing of the Railway line to Harihur, to keep
the Wholesale Depôts in the remote Districts
of the province, viz Hadur Shimoga and
Chitaldroog

Chitaldroog, well supplied with arrack, the Contractors, with the previous sanction of Government, established a Warehouse at Shimoga on Condition that they should pay for the cost of its establishment, viz Rs 150/- per mensem, and that the rate of wastage to be allowed on account of liquor sent to the Warehouse, would be definitely settled after the experience of three months, during which period the existing rate at 2% would be allowed provisionally. The Deputy Comm.r Bangalore District, in his No: 241, dated 12th July 1888, to the Chief Secretary, recommended an allowance of 2½ per cent for wastage in the Warehouse, in addition to the prescribed rate of 2%. On reply a copy of the Dewan's Memorandum, dated 8th August 1888, was communicated to the Deputy Commissioner with the Chief Secretary's No: 3440/142, dated 11th August 1888. In this Memorandum the Dewan declined to grant any additional allowance for wastage in the Bonded Warehouse, observing that

Vide Government Proceedings No. B, dated 13th May 1888.

it

it is probable that the 2% allowed will not cover entire wastage under the Warehouse system, but any additional wastage incurred, as well as the cost of Warehouse establishment must be regarded by the Contractors in the way of a payment they make in order to fulfil the terms of their Contract

3. The Contractors, however, in May 1889, claimed refund of duty on the wastage incurred in the Shimoga Warehouse. The then Excise Commissioner Colonel Campbell informed them through the Deputy Commr. Bangalore, that the wastage they were entitled to viz 2% under the terms of their contract had been granted to them, and that the Government had already declined to comply with their request for any further concession

4. They again after the close of their Contract, put in a claim to the refund of Rs 12212 as the duty recovered from them on the total quantity of liquor utilized to make up for the wastage

incurred

incurred in the aforesaid Warehouse during the period of its existence. The correct amount of duty levied on such liquor was Rupees 11,134-12-3. I informed them in reply that their claim was inadmissible under the Dewan's Memorandum dated 8th August 1888. They have, however urged their claim again on the ground that under the Dewan's orders in the said Memorandum, duty was payable only on the liquor actually issued to the Depôts from the Bonded Warehouse but not on the wastage incurred in it Hence this reference for the final decision of Government on the point at issue.

5. The late Warehouse at Shimoga was established in the interests of the contractors, and they carried liquor into it from the Central Distillery, and deposited it there for their own convenience and profit. Wastage occurred in it just as it would have occurred if the consignments had been conveyed from Bangalore direct to the Wholesale Depôts. Such wastage was rightly borne by them just as

they

they would have borne it had the liquor been carried from the Distillery direct to the Depots, in the absence of such Warehouse The following details will show that the Contractors have suffered no loss, but have made a profit in this matter. The total allowance of 2% wastage enjoyed by them during the period in which the Warehouse existed, was as follows

Years	Quantity of liquor allowed for wastage at 2%		Duty on the quantity of liquor allowed for wastage at 2%		
	Gls.	Drs.	Rs.	a.	p.
1888-89	4569	3	15,143	9	10
1889-90	6092	14	16,888	15	6
1890-91	6531	21	18,350	15	4
Total	15192	38	50,383	8	8

The total quantity of wastage actually incurred by them in both the Warehouse and Depots was as follows

Period during which the Warehouse existed.	Actual wastage incurred in the Warehouse		Actual wastage in the Depots.		Total		Duty on total wastage.		
	Gls.	Drs.	Gls.	Drs.	Gls.	Drs.	Rs.	a.	p.
From 1st June 88 to 31st January 1891.	2,870	0	11,343	10	14,213	10	48,709	1	8

6. It will be seen from the above figures

figures that the prescribed allowance of 2% has not only covered the entire wastage but has also given the Contractors a net profit of Rupees 1,674-7-0. I am given to understand that the Contractors restricted their Agents at their Wholesale Depôts to 1% wastage on an average, and deducted from their pay the cost of any extra wastage shown by them in their accounts, thereby deriving an additional profit of about 12,000 Rs.

Under the above circumstances, I have declined to entertain the claim.

I have the honor to be,

Sir,

Your most obedient Servant

S Mudaliar

Excise Commissioner

in Mysore

Encl

(12/a)

To

The Excise Commissioner Mysore Province

Sir,

With reference to the Rs. 12212 which we claim on account of duty wrongly charged to us at the Shemoga Bonded Warehouse, we have the honor to submit the following explanation

The Dewan in his Memo: dated Bangalore 8th of August 1888, lays down the following rules with reference to the Shemoga and three other proposed warehouses.

These four warehouses will be "bonded" and therefore excise duty need not be levied on transport to them, but must be levied on intemation of issue from them to wholesale Depots as proposed, but you will observe from the enclosed summary of sums recoverable for April 1890, that these orders of the Dewan were not carried out, for you will see the duty on actual quantity issued to Districts has been charged for, and also the duty on the quantity utilized for wastage at Bonded Warehouse, Shemoga.

The number of gallons issued from the Bangalore Distillery to the Districts exclusive of issues from Shemoga Bonded warehouse was in April 1890, 16843 - 48.

The number of gallons issued from Shemoga Bonded warehouse to various Depots was in April 1890, gls. 3715 - 32 - 42.

These two sums make up the total of 20559 gals 3 qdrs which

which was the correct amount of gallons on which we should have been charged duty for April 1890, but as you will see from the enclosed summary of sums recoverable for April 1890, duty on 156 Gls. 6 Qrs. in excess of the above amount, has been charged as "quantity utilized for wastage at Bonded warehouse Shemoga" this charge has been made every month, and it is the duty on the total number of gallons utilized for wastage that we contend should not be charged to us.

We have &c.

/Signed/ C. Pappamah & Co.
late Abkari Contractors.

27th May 1892
Bangalore

"Copy"
L Ricketts
Excise Commissioner
in Mysore

(General Serial No. 30.)

13

1890

From
The Excise Commissioner
in Mysore

To
The Arrack Contractors
in Mysore

Dated 16"
Despatched 20" } May 1890
Received

Enclosures No. 1

General No. 991
No 158

Summary of Arrack transactions for April 1890 received from the Head Supervisor.

(a) Local cess, viz 1/7 of the duty on Arrack payable for April 1890	Rs 6,165	as -	Ps - 2 - 9
(b) Provincial Revenue of Arrack for April 1890	98,642	- 11 -	3
(c) Rent for April 1890	- 250	- " -	"
(d) Gallon fee	-	- 25,18 -	9 - 2
(e) Establishment cess at 1/anna	-	699 -	9 - 7
(f) — do — at as 3 & pies 2	-	4,100 -	" - 3
Total demand for March/90 (a)+(b)+(c)+(d)+(e)+(f)	1,12,376	- 1 -	1
Add arrears to end of March 1890	35,055	- 9 -	4
Total Rs	1,47,431	- 10 -	5

Copy of the foregoing is forwarded to the Arrack Contractors for information and guidance.

Requests that they will pay up into the Bangalore District Treasury the marginally noted items on or before the 20 Instant, and produce in this Office the challans for such payments, together with their accounts and other challans on settlement day, viz the 26" May 1890.

(Signed) R. Vijayendra Rao
Excise Commissioner
in Mysore

(g) Local cess on Ganja viz 1/7" of Rs 583 - 5 - 4, the guaranteed minimum amount for April 1890	Rs 34	- 5 -	"
(h) Provincial Revenue	549	- " -	4
	583	- 5 -	4

"Copy
L Ricketts
Excise Commissioner
in Mysore

Summary of sums recoverable for April 1890 14 2/C

Particulars	Quantity		Amount		
Quantity issued to Cantonment including Proof and over proof	7319	26	24413	12	2
——— do. ——— Bangalore ——— do.	3874	2	12939	3	4
Total	11,193	28	37,352	15	6
Actual quantity issued to Districts	20559	39	68208	10	4
Quantity utilized for wastage at Bonded Warehouse Shemoga	156	6	622	14	3
Total	20,715	45	68,831	8	7
Grand Total	31,909	22	106184	8	1
Deduct 2 per cent wastage	414	16	1376	10	"
Nett income for April 1890	31495	6	104,807	14	1
Minimum Amount guaranteed for April 1890			75416	10	8
Excess sales for do.			29391	3	5
Other Items					
Distillery Rent			250	"	"
Two annas cess in lieu of license fee on the actual issues to Districts exclusive of 2% wastage viz on (20559-39 — 411-10) = 20148-29			2518	9	2
Establishment cess at 1 anna per gallon on issues to Cantonment and Town			699	9	7
Establishment cess at 3 as. 4 2 pies per gallon on the Total issues to Districts	—		4100	"	3
Total			7568	3	"
Total Net duty for April 1890			104,807	14	1
Total amount to be recovered for April 1890	—		112,376	1	1

Excise Commissioner's Office
Dated Bangalore 16th May 1890

[Signed] R. Vijayendra Rao
Excise Commissioner
in Mysore

"Copy"
L Miketts
Excise Commissioner
in Mysore

(General Serial No. 30.)

15

1892

2/d

From The Excise Commissioner in Mysore

To Messrs. C. Papannah & Co. Late Arrack Contractors in Mysore

Dated 14

Despatched 15" June 1892

Received

Enclosures N(

General No. 1708
No 143

Sheriff dated 27" May
ing refund of duty on
utilized for wastage in the late
Shemoga Bonded Warehouse.

In reply observes that the extract
from para 5 of the Rew-and Memo-
randum, dated 8" August 1888,
quoted in the above should be
read along with what follow
in the same para, viz". It is
probable that 2% allowed
will not cover entire wastage
under the Warehouse system,
but any additional wastage
incurred, as well as the cost
of Warehouse establishment
must be regarded by them
(Contractors) in the way of a
payment they make in order
to fulfil the terms of their
contract"

contract" Accordingly, the additional wastage incurred in the late Shemoga Bonded Warehouse which had been established in the Contractors' interests, before the opening of the Haribar Railway line, for the proper and punctual supply of liquor under the terms of their contract to their Wholesale Depots in the Shemoga, Tadoor and Chitaldroog Districts, was properly subject to the payment of duty, inasmuch as such liquor was utilized over and above the prescribed allowance of 2% wastage.

2. In the account for April 1890 referred to by the contractors, the total issues of liquor from the Distillery and Warehouse to the Depots in the Districts are shewn to be -

	G	P
	20559	39
Deduct 2% wastage	411	10
Balance	20148	29
Add liquor utilized for wastage in the Warehouse G 156 P 6	153	0
Deduct 2% wastage	3	6
	153	"
Total	20301	29

Duty has been charged on G 20148 P 29 + G 153 = 20301-29. This is in order according to the Dewan's decision in the Memorandum quoted by the Contractors. Under such circumstances, the Contractors are not entitled to any refund of duty on the additional wastage incurred in the late Shemoga Bonded Warehouse. Requests the favor of an early reply

[Signed] L. Ricketts
Excise Commissioner

Copy"
L Ricketts
Excise Commissioner
in Mysore

17/2/e

From

C. Papannah & Co.

late Abkari Contractors,

Mysore Province

To The Excise Commissioner in Mysore

Bangalore.

Sir,

We have the honor to acknowledge the receipt of your No. 1708/1431 dated 14/15 instant, concerning our claim to a refund of duty, charged us on the liquor utilized for wastage in the late Shemoga Bonded warehouse.

With reference to the above, we feel sure you will agree with us when we state that the Dewan in his Memorandum dated 8th August 1888, most clearly, and distinctly, orders that the Shemoga warehouse is to be a "Bonded warehouse" and therefore "Excise duty need not be levied on transport to it, but must be levied on intimation of issues from it to wholesale Depots"; now putting aside for the moment what the Dewan said about additional wastage, (which we will explain later on), we trust you will agree with us when we say that the amount of gallons we should have been charged duty upon in April 1890, is the following,- Gallons issued from Bangalore Distillery to the Districts exclusive

of

	gals	drs
of Shemoga Bonded warehouse in April 1890	16843	48
Gallons issued from Shemoga Bonded warehouse in April 1890	3715	42
	20659	39
Deduct 2 per cent for wastage	411	10
	20148	29

That is to say we should have paid duty on 20148 gals 29 drs for Destruct issues, according to the Dewan's order making the ware-house a Bonded one, and charging duty only on issues from it, but we are charged duty on 156 gals 6 drs in excess of this amount and wastage of 3 gals 6 drs is allowed to us on this 156 gals 6 drs that is to say we are charged duty on 20301 gals 29 drs instead of on 20148 gals 29 drs.

We will now refer to the extract you quote from the same Memorandum of the Dewan. It is probable that 2 per cent allowed will not cover entire wastage under the ware house system, but any additional wastage incurred as well as the cost of the ware house establishment must be regarded by the (contractors) as the way of a payment they make in order to fulfil the terms of their Contract. Now with reference to the above extract, we cannot help thinking, that when you wrote your letter under reply, the previous Correspondence on this subject had not been brought to your notice, as if it had we think you would have clearly seen that this additional

additional wastage to which the Dewan referred in this Memorandum of his dated 8th August 1888, had reference to an additional wastage of 2½ per cent which we had asked for in our letter to the Deputy Commissioner, Bangalore District, of the 10th May 1888, which was forwarded for orders to the Dewan by the Deputy Commissioner, on the 11th May, with a report from the Special Assistant-Commissioner, Abkari and Excise, recommending that the 2½ per cent extra wastage should be granted to us, as that is the rate allowed in the Madras Presidency. In the Proceedings of the Dewan No. B, dated 13th May 1888, sanctioning the establishment of the warehouse, the Dewan in para 2 clearly says that the rate of wastage to be allowed to the Contractors will be definitely settled after an experience of three months, and it is to this additional wastage that the Dewan refers in his Memorandum dated August 8th, just three months after, and this additional wastage of 2½ per cent he does not agree to, but orders that the warehouse is to be a bonded one; trusting that, as the whole matter has now been placed before you, you will agree with us in our view of the subject, and regretting that in our letter of the 27th ultimo we did not bring the previous correspondence to your notice,

We have &c.
(Signed) C. Papparamah & Co.

Bangalore
23rd June 1892

"Copy" J. Meikle.
Excise Commissioner

SECTION S-R

FILE No. 24-91

SERIAL No. 3

Letter which stands registered as No 3707 of 28th ultimo
I send herewith the
Offer have not yet been
turned up & they ~~[illegible]~~
~~[illegible]~~ Colchester to have been
sent to the Chief Secty. ~~[illegible]~~
Further search is being made.
Mean while you may submit
Mr Scutts letter to the Devan
Said that Mr C desired to
be allowed an opportunity to dis
-cuss the case personally before
the Devan arrives at ~~[illegible]~~
a final decision

Please see orders of Govt
27/7/22.

(General Serial No. 30.)

1892. 21

(4)

From

The Chief Secretary
to the Dewan of Mysore.

To

The Excise Commr
Mr F. W. Smith

SECTION S-R

FILE No. 24-91

SERIAL No. 4

Dated 16 July 1892

Despatched

Received

Enclosures No.

General No. 1509 & 1570

No. A 745-92 A 745-92

Passing orders in the matter of Messrs C. Dasappa Hegde's claim for a refund of duty paid on wastage at the Bonded Warehouse at Shemoga —

References to be marked.

Dear Sir

22
(4)

28/7
Today
Insp.
28/7.

To
Excise Cork.

No. 1509
R. 7.45-92

27-7-92
28

Sir

In reply to your letter No 1986 of 25th ultimo
92.

regarding Messrs C. Papaianni & Co's
claim for a refund of duty paid
on wastage at the Bonded
Ware House at Shinrone I am
directed to inform you that, under
the terms of the Distillers Licence of
Messrs Papaianni & Co the Ware House at Shinrone
must be regarded as a Bonded
Warehouse and therefore as a branch
of the Distillery all incidents
pertaining to the
Distillery shall apply to issue
from the Bonded Ware House, and
not to transport from the
Distillery to the Bonded W. House
It was therefore a mistake to

have allowed wastage or charged
duty upon the quantities sent
from the Distillery to the Bonded
~~to a~~ Warehouse The Contractors
were ~~under the~~ at liberty to
keep a portion of their Stock
at the Bonded Warehouse under
Govt Control instead of keeping
the whole Stock at the Distillery
From the quantity of
~~upon all~~ liquor issued from
the Bonded Warehouse, the
Contract rate of 2% wastage
has been deducted
and duty levied upon the
remainder. I am to request
you to settle the Govt Acct

Calc
for the the Contractors in
accordance with the
~~decision above set forth~~
Rates in para 2 above

Yours

Asst Ch.
27/July/92

27/7/92

No 15-10 D/27-7-92
R.J 45-92 28
Copy to Mr Holsmith
for info in reply to his letter
dated 28th ultimo

Asst
27 July 92

SECTION S-R (General Serial No. 30.)

FILE No. 24-91

SERIAL No. 5

189

1203.

2 - JUL. 92

R 319

From

The Excise Commissioner in Mysore

To

The Chief Secretary to the Dewan of Mysore.

Dated 29th July 1892

Despatched 30

Received

Enclosures No.

General No. 750

No. 35

In reply to Chief Secretary's letter No. 1507/45-92 dated 27th July 1892.

SUBJECT.

Solicits definite instructions on certain points connected with the claim of the late arrack Contractors to refund of duty on the liquor issued to make up for the wastage occurred in the late Shemoga Bonded Warehouse

Rev. Instr. 2/8/92 Submitted.

5/8.

References (to be entered only in the Dewan's Office).

1 Private warehouse established in May 1888 at Shimoga

2 Sanction accorded to establish Bonded warehouse at Shimoga on 8th August 1888

3 The first question is whether the warehouse is to be regarded as "Bonded" or as a depot. Existing Rules from distilled made applicable from 11th May or 9th Augt. or 14th August

4 The next question is whether the Rules given by the Dy. C. show that he has correctly understood the order of 27th July

Order

Sanction the proposal with the slight emendation suggested in para 4 of the Asst. Commr's report

Submitted

Since 1st June 1889 a Gallon @ 5-1 and not 4-8 Rules & the alteration ordered has not been made in the Staff rates

Read 3/8

Marks

Excise Commissioner's Office,

No. 750/35 Dated Bangalore 29th/30 July 1892

(25)

From

The Excise Commissioner
in Mysore

To

The Chief Secretary
to the Dewan of Mysore

Sir,

In acknowledging the receipt of your letter No. 1509/45-92, dated 27th/28 July 1892, I have the honor to solicit definite instructions on the following points:—

(1) A private Warehouse was established at Shimoga by the late Arrack Contractors, Messrs. C. Papanna & Co., in May 1886. Before it was made a Bonded Warehouse by the Dewans Memo of 8th August 1888, the duty was charged and 2% wastage was allowed on the issues of liquor from the Distillery to the said Warehouse,

as per following particulars:-

	G D
Quantity of liquor of various strengths issued from the Distillery to the said Ware-house from 16th May to 7th August 1886, is	23,856-12
Of the above liquor the quantity issued to Wholesale Depôts through the Warehouse, is-	23,523-22
And the quantity issued on account of wastage incurred in the Ware-house, is	332-38
Total	23,856-12

23523-22
470-23
23052-47

	G: D:	
Deduct 2% wastage on 23523-22	= 470-23	477-7
Do — do — on 332-38	= 6-32	

332-38
6-32
326-6

	G: D:	
Net quantity issued to Depôts and on which duty was charged and recovered, is	23052-47	23379-5
+ net quantity issued for extra wastage incurred at the Warehouse, and on which duty was recovered, — is	326-6	

The refund of duty claimed by the Contractors on 326-6, amounting to Rs. 1109-5-11 did not recommend because I thought that, since the liquor was issued from the Distillery charged with duty and being allowed 2% wastage, it became the Contractors' liquor, and they were

therefore bound to bear the 27 leakage and standard wastage which amounted to 326-6 G. D. With reference to para 10 of the Government Proceedings under reply, I beg to be informed if Rs. 1109-5-1, being the amount of duty recovered on the aforesaid 326-6 G. D., may be refunded to the Contractors.

(2) After the receipt of the Dewan's memo. of 6th August 1886, the said Warehouse was treated as "Bonded", and from that time and up to the date of its abolition, the duty was charged and the Contract rate of 2% wastage was allowed upon the quantity of liquor issued from the Bonded Warehouse, as per details below.

Quantity of liquor of various strengths issued from the Bonded Warehouse to Wholesale Depôts from 14th August 1886 till the close of the Warehouse, is	G. D.	1,47,580-24
Of the above liquor the quantity issued to Depots from Warehouse, is		1,44,984-29
And the quantity issued from the Warehouse to make up for extra wastage incurred in the Warehouse, is		2595-40
		1,47,580-24

144984-29
+2899-33
142084-44

2595-40
57-45
2543-43

Deduct 2% wastage

	on 144984-29	= 2899-33	2951-27
— do — do —	on 2595-40 =	51-45	

144628-39

Net quantity issued to Depôts from the Warehouse and on which duty was Charged and recovered, is 142,684-46 G. D.
+ Net quantity issued for extra wastage incurred at Warehouse and on which duty recovered is 2543-46 G. D. — 1,44,628-47

I did not recommend the refund of duty claimed by the Contractors on G. D. 2543-46, amounting to Rs. 10,025-6-4, the liquor, viz G. D. 2543-46, being what was issued from the Bonded Warehouse to make up for the extra wastage incurred in it, and which was not allowed in the Dewan's Memo. of 8th August 1888 adverting to paras 1 and 2 of the aforesaid Government Proceedings, I beg to know if Rs. 10,025-6-4, being the amount of duty levied on the said G. D. 2543-46, may be refunded to the Contractors.

I have the honor to be
Sir,
Your most Obedient Servant

Excise Commissioner
in Mysore

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Read —

Letter no 750/35 dated 29th July 1892 from the Excise Commissioner soliciting instructions as to whether the claim of the late Arrack Contractors Messrs Chikpapanna & Co to the refund of duty collected on the liquor issued from the Distillery to make good the wastage actually incurred in the late Shimoga Bonded Warehouse is admissible under the orders of Govt conveyed in the Chief Secretary's letter no 1509 R.F.45-92 dated 27th July 1892.

No 3505-6 / R.F.45-92

SECTION 5.12
FILE NO. 24-91
SERIAL NO. 6

Order thereon:

The refund in favor of the Late Arrack Contractors Messrs C. Papanna and Comp of the sum of Rs 11.134-12-3 being the duty levied on 2870 gallons 1 dram of liquor which was issued from the Distillery at Bangalore to make good the waste incurred in the Shi

Draft for appt.

(General Serial No. 30.)

1892. 3

From

The Chief Secretary to the Dewan of Mysore.

To The Excise Commissioner in Mysore & Comptroller.

Dated 2nd September 1892.

Despatched

Received

Enclosures No.

General No. 3505-6

R.J No. 45-92

Sanctioning in favour of the Late Arrack Contrs Messrs C. Papanna & Co the refund of a sum of Rs. 11. 134-12-3 being the duty levied on 2870-1 Gals of liquor issued to the Shemoga Bonded Warehouse to make good the wastage therein incurred.

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Bonded Warehouse during the whole period of its Existence viz from 16th May 1888 to 31st Jany 1891 is sanctioned. Draft.

Chief Secretary.

To The Excise Commr in Mysore The Comptroller.